



**Notice to Article 12-A Distributors of Diesel Motor Fuel
Relating to Publication 787**

New prepaid sales tax regions and rates

Beginning June 1, 2014, new sales tax regions are being established and the sales tax prepayment rates on diesel motor fuel are changing. [Publication 787](#), *Chart for Prepayment of Sales Tax on Diesel Motor Fuel*, lists the prepayment rate per gallon for each region. As of June 1, 2014, the new version of Publication 787 replaces all previous versions.

Effective June 1, 2014, the new regions are:

New Region 1	New York City (Bronx, Kings (Brooklyn), New York (Manhattan), Richmond (Staten Island), and Queens counties) Dutchess County Orange County Putnam County Rockland County Westchester County
New Region 2	Nassau County Suffolk County
New Region 3	all other counties in New York State

Old Region 1 consisted of New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. Old Region 2 consisted of all counties in New York State not in Region 1.

Use the new rates for each region when computing the amount of prepaid sales tax due on taxable sales of previously untaxed diesel motor fuel sold on or after June 1, 2014.

NOTE: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Department does not revise previously issued N-Notices.